

## ABSTRACT OF THE DISCLOSURE

A judgment as to whether an action to transfer digital data of a content through a network has been initiated by a party on a transmission or reception side is performed. If the action has been initiated by the party on the transmission side, a judgment as to whether a sign appended as a prefix to the digital data of the content is positive or negative is performed. If the sign is positive, the party on the transmission side settles accounting for the digital data of the content. If the sign is negative, the reception side is requested to settle accounting for the digital data of the content. If the action has been initiated by the party on the reception side, a judgment as to whether the sign appended as a prefix to the digital data of the content is positive or negative. If the sign is positive, the party on the reception side is requested to settle accounting for the digital data of the content. If the sign is negative, the party on the transmission side settles accounting for the digital data of the content. As a result, it is possible to arbitrarily determine whether a party on the transmission or reception side should bear the cost of a content.